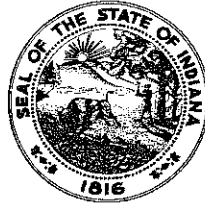


STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

TO: All County Auditors and County Treasurers

FROM: Brian E. Bailey, Commissioner *BEB*

RE: Request for Electronic Transmission of Statements and Other Information
(Supplement to July 3, 2012 Memorandum)

DATE: August 3, 2012

This memorandum introduces State Form 55042 and supplements and reaffirms the memorandum of the same name issued by the Department of Local government Finance ("Department") on July 3, 2012.

On March 19, 2012, Governor Mitch Daniels signed into law Senate Enrolled Act 147 ("SEA 147"). Section 1 amended IC 6-1.1-22-8.1 so that a taxpayer may use a form prescribed by the Department to request a county auditor and county treasurer to transmit to the taxpayer by electronic mail ("e-mail") a secure Internet link to the following information:

- (1) any tax statement that would otherwise be sent by the county treasurer by regular mail under IC 6-1.1-22-8.1(a)(1), including any tax statement that reflects installment payment due dates under IC 6-1.1-22-9.5 or 9.7;
- (2) any provisional tax statement that would otherwise be sent by the county treasurer by regular mail under IC 6-1.1-22.5-6;
- (3) any reconciling tax statement that would otherwise be sent by the county treasurer by regular mail under IC 6-1.1-22-9 or 9.7 or IC 6-1.1-22.5-12, including any statement that reflects installment payment due dates under IC 6-1.1-22.5-18.5; and
- (4) any other information that concerns property taxes or special assessments and would otherwise be sent by the county treasurer or the county auditor by regular mail before the last date the property taxes or special assessments may be paid without becoming delinquent.

In counties that have adopted an ordinance authorizing electronic transmission of statements and other information pursuant to IC 6-1.1-22-8.1(h), taxpayers may request the electronic transmission of statements and other information that would otherwise be sent by mail by completing the form prescribed by the Department (State Form 55042) and returning it to the county auditor or treasurer at least thirty days before the anticipated general mailing date of a statement or other information.

This form must be signed by all persons liable for property taxes and special assessments on the property that is the subject of this form. All of the persons listed as owners on a deed or as contract buyers in a mortgage or other contract are liable for property taxes and special assessments on that property. If the person requesting the e-mail option is a business (such as an LLC or partnership) or a trust, this form may be signed by an individual authorized by law to sign legal documents on behalf of the entity.

The county treasurer and county auditor must make this form available to the public, transmit a statement or other information by e-mail to a person who, at least thirty days before the anticipated general mailing date of the statement or other information, files this form with the county treasurer or county auditor, and publicize the availability of the e-mail option through appropriate media in a manner reasonably designed to reach members of the public. The county treasurer must maintain a record that shows at least the following:

- (1) each person to whom a statement or other information is transmitted by e-mail;
- (2) the information included in the statement; and
- (3) whether the county treasurer received a notice that the person's e-mail was undeliverable.

Because this form is signed under penalties of perjury, a county treasurer or county auditor may rely in good faith upon the representations made by the claimant(s). However, neither the county treasurer nor the county auditor is prohibited from comparing any signature(s) or name(s) on this form to those appearing in a deed, mortgage, or similar document pertaining to the corresponding property.

This form is considered filed with the county treasurer or the county auditor on the postmark date or on the date it is electronically submitted. If the postmark is missing or illegible, the postmark is considered to be one day before the date of receipt of the form by the county treasurer or the county auditor.

This form may be used to exercise or terminate the e-mail option or update an e-mail address.

This form may be submitted in person, by mail, or in an online format developed by the county and approved by the Department.

Questions may be directed to Staff Attorney Mike Duffy at 317-233-9219 or mduffy@dlgf.in.gov.